- (F) (1) EXCEPT IN ACCORDANCE WITH A PROPER JUDICIAL ORDER AND EXCEPT BY REQUEST OF AN OFFICER OF THIS COUNTY OR MUNICIPALITY HAVING A RIGHT TO MAKE THE REQUEST IN AN OFFICIAL CAPACITY, AN OFFICE OFFICIAL OR EMPLOYEE OF THE STATE OR ANY OF ITS SUBDIVISIONS MAY NOT MAKE KNOWN IN ANY MANNER ANY INFORMATION CONTAINED IN ANY REPORT FILED UNDER § 405 OF THIS ARTICLE.
- (2) NOTHING CONTAINED IN THIS SECTION SHALL PROHIBIT THE PUBLICATION OF STATISTICS SO CLASSIFIED AS TO PREVENT IDENTIFICATION OF INDIVIDUAL ACCOUNTS.
- (G) A VIOLATION OF SUBSECTION (F) OF THIS SECTION IS A MISDEMEANOR AND PUNISHABLE BY A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS, OR BOTH.

405.

- (a) On or before the tenth day of each month, every person, firm or corporation subject to the taxes imposed by this subtitle shall make a return to the Comptroller who may permit or require such returns to be made for other periods and upon such other dates as may be specified by regulation.
- (b) The form of returns required to be filed by this section shall be prescribed by the Comptroller and shall contain such information as may be deemed necessary for the proper administration of the tax.
- (c) At the time of filing a return, every person, firm or corporation shall pay to the Comptroller the taxes imposed by this subtitle.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 29, 1984.

CHAPTER 685

(House Bill 1215)

AN ACT concerning

Personal Property Tax - Fees by Businesses

FOR the purpose of providing that any county and any municipal corporation may by ordinance require certain businesses to pay a certain fee to ensure payment of personal property tax.